



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

The Department is announcing the issuance of this interpretive statement in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued the following Excise Tax Advisory:

**ETA 2029.04.245 Taxation of Network Telephone Service Used to
Provide Internet Access Services**

The purpose of this advisory is to explain the taxation of network telephone services used to provide Internet access. It explains that persons who sell network telephone services used by Internet service providers to provide Internet access must collect retail sales tax and pay business and occupation tax on the transaction and that the Internet Tax Freedom Act does not affect these responsibilities.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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Filed: February 24, 2006
Time: 1:06 p.m.
WSR: 06-06-047